

Free State: Nala(FS185) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Naledi (3153) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/26)										
Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	-	9 626	-	11 880	11 880	11 880	-	12 830	13 626	14 430
Service charges	-	81 862	-	100 110	100 110	100 110	3 576	119 265	126 659	134 132
Investment revenue	-	939	-	65	65	65	-	-	-	-
Transfers recognised - operational	-	84 522	-	112 915	112 915	112 915	86 198	127 075	139 752	148 987
Other own revenue	-	840	-	13 313	13 313	13 313	19 516	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	177 789	-	238 283	238 283	238 283	109 290	259 170	280 037	297 549
Employee costs	-	48 906	-	51 553	51 553	51 553	23 744	65 565	69 671	73 787
Remuneration of councillors	-	6 556	-	6 941	6 941	6 941	-	9 496	10 085	10 680
Depreciation & asset impairment	-	2 839	-	5 656	5 656	5 656	-	2 000	2 124	2 249
Finance charges	-	35	-	198	198	198	-	-	-	-
Materials and bulk purchases	-	41 556	-	46 296	46 296	46 296	41 743	61 312	65 113	68 955
Transfers and grants	-	3 429	-	12	12	12	-	-	-	-
Other expenditure	-	28 691	-	127 628	127 628	127 628	-	120 797	133 044	141 878
Total Expenditure	-	132 012	-	238 283	238 283	238 283	65 487	259 170	280 037	297 549
Surplus/(Deficit)	-	45 777	-	(0)	(0)	(0)	43 803	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	14 824	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	45 777	-	(0)	(0)	(0)	58 628	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	45 777	-	(0)	(0)	(0)	58 628	-	-	-
Capital expenditure & funds sources										
Capital expenditure	-	58 457	-	61 766	61 766	61 766	27 385	45 642	55 497	58 549
Transfers recognised - capital	-	54 330	-	43 718	43 718	43 718	26 557	45 642	55 497	58 549
Public contributions & donations	-	4 126	-	18 048	18 048	18 048	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	58 457	-	61 766	61 766	61 766	26 557	45 642	55 497	58 549
Financial position										
Total current assets	-	98 677	-	121	121	121	-	124 014	127 381	137 572
Total non current assets	-	59 812	-	72	72	72	-	69 666	67 416	72 809
Total current liabilities	-	94 836	-	17	17	17	-	14 703	12 454	13 451
Total non current liabilities	-	16 581	-	21	21	21	-	24 894	29 428	31 782
Community wealth/Equity	-	47 072	-	155	155	155	-	154 083	117 916	127 349
Cash flows										
Net cash from (used) operating	-	-	55 247	(588)	(588)	(588)	35 908	169 633	191 463	203 393
Net cash from (used) investing	-	-	(27 542)	2 700	2 700	2 700	(11 990)	(45 642)	(55 497)	(58 549)
Net cash from (used) financing	-	-	-	-	-	-	-	(3 936)	(4 180)	(4 426)
Cash/cash equivalents at the year end	-	-	33 727	2 112	2 112	2 112	24 018	110 282	242 068	382 486
Cash backing/surplus reconciliation										
Cash and investments available	-	(17 449)	-	86	86	86	-	93 091	100 288	108 312
Application of cash and investments	504	11 741	-	(29)	(29)	(29)	-	(31 407)	(108 134)	(107 019)
Balance - surplus (shortfall)	(504)	(29 190)	-	115	115	115	-	124 498	208 422	215 331
Asset management										
Asset register summary (WDV)	-	58 457	-	123 364	123 364	123 364	27 385	45 642	55 497	58 549
Depreciation & asset impairment	-	2 839	-	5 656	5 656	5 656	-	2 000	2 124	2 249
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	39 117	27 003	28 578
Free services										
Cost of Free Basic Services provided	352	5	-	2 603	2 603	2 603	2 603	2 603	2 764	2 927
Revenue cost of free services provided	470	26	20	1 727	1 727	1 727	1 727	1 727	1 832	1 939
Households below minimum service level										
Water:	3	3	3	3	3	3	3	3	3	3
Sanitation/sewerage:	13	13	13	13	13	13	13	13	13	13
Energy:	3	3	3	3	3	3	3	3	3	3
Refuse:	4	4	4	4	4	4	4	4	4	4

Free State: Nala(FS185) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figures as :

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	95 193	-	20 408	20 408	20 408	139 905	153 378	163 417
Executive & Council			9 626		4 070	4 070	4 070			
Budget & Treasury Office			85 531		16 293	16 293	16 293	139 905	153 378	163 417
Corporate Services			36		45	45	45			
<i>Community and Public Safety</i>		-	357	-	10 537	10 537	10 537	-	-	-
Community & Social Services			298		7 559	7 559	7 559			
Sport And Recreation					2 114	2 114	2 114			
Public Safety			50		854	854	854			
Housing			8		11	11	11			
Health										
<i>Economic and Environmental Services</i>		-	85	-	8 816	8 816	8 816	-	-	-
Planning and Development					3 283	3 283	3 283			
Road Transport			85		5 533	5 533	5 533			
Environmental Protection										
<i>Trading Services</i>		-	82 154	-	198 522	198 522	198 522	119 265	126 659	134 132
Electricity			31 873		68 802	68 802	68 802	55 062	58 476	61 926
Water			19 707		69 183	69 183	69 183	31 093	33 021	34 969
Waste Water Management			12 662		26 081	26 081	26 081	12 032	12 778	13 532
Waste Management			17 913		34 456	34 456	34 456	21 078	22 384	23 705
<i>Other</i>	4									
Total Revenue - Standard	2	-	177 789	-	238 283	238 283	238 283	259 170	280 037	297 549
Expenditure - Standard										
<i>Governance and Administration</i>		-	38 987	-	95 199	95 199	95 199	197 858	214 924	228 594
Executive & Council			14 049		23 452	23 452	23 452	9 496	10 085	10 680
Budget & Treasury Office			21 599		65 173	65 173	65 173	188 362	204 839	217 914
Corporate Services			3 340		6 574	6 574	6 574			
<i>Community and Public Safety</i>		-	12 110	-	14 863	14 863	14 863	-	-	-
Community & Social Services			3 364		4 874	4 874	4 874			
Sport And Recreation			2 908		3 483	3 483	3 483			
Public Safety			4 079		4 806	4 806	4 806			
Housing			1 604		1 699	1 699	1 699			
Health			155							
<i>Economic and Environmental Services</i>		-	16 654	-	26 737	26 737	26 737	-	-	-
Planning and Development			276		3 514	3 514	3 514			
Road Transport			16 377		23 223	23 223	23 223			
Environmental Protection										
<i>Trading Services</i>		-	64 261	-	101 476	101 476	101 476	61 312	65 113	68 955
Electricity			25 662		41 562	41 562	41 562	39 312	41 749	44 213
Water			10 289		29 330	29 330	29 330	22 000	23 364	24 742
Waste Water Management			7 186		10 237	10 237	10 237			
Waste Management			21 123		20 347	20 347	20 347			
<i>Other</i>	4				8	8	8			
Total Expenditure - Standard	3	-	132 012	-	238 283	238 283	238 283	259 170	280 037	297 549
Surplus/(Deficit) for the year		-	45 777	-	(0)	(0)	(0)	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Nala(FS185) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Revenue By Source											
Property rates	2	-	9 626	-	11 880	11 880	11 880	-	12 830	13 626	14 430
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	31 710	-	40 722	40 722	40 722	-	55 062	58 476	61 926
Service charges - water revenue	2	-	19 707	-	28 751	28 751	28 751	-	31 093	33 021	34 969
Service charges - sanitation revenue	2	-	12 652	-	11 121	11 121	11 121	-	12 032	12 778	13 532
Service charges - refuse revenue	2	-	17 793	-	19 516	19 516	19 516	-	21 078	22 384	23 705
Service charges - other		-	-	-	-	-	-	3 576	-	-	-
Rental of facilities and equipment		-	45	-	60	60	60	-	-	-	-
Interest earned - external investments		-	939	-	65	65	65	-	-	-	-
Interest earned - outstanding debtors		-	-	-	2 700	2 700	2 700	-	-	-	-
Dividends received		-	2	-	-	-	-	-	-	-	-
Fines		-	0	-	289	289	289	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	84 522	-	112 915	112 915	112 915	86 198	127 075	139 752	148 987
Other own revenue	2	-	784	-	10 238	10 238	10 238	19 516	-	-	-
Gains on disposal of PPE		-	10	-	25	25	25	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	177 789	-	238 283	238 283	238 283	109 290	259 170	280 037	297 549
Expenditure By Type											
Employee related costs	2	-	48 906	-	51 553	51 553	51 553	23 744	65 565	69 671	73 787
Remuneration of councillors		-	6 556	-	6 941	6 941	6 941	-	9 496	10 085	10 680
Debt impairment	3	-	955	-	-	-	-	-	35 086	40 485	43 890
Depreciation and asset impairment	2	-	2 839	-	5 656	5 656	5 656	-	2 000	2 124	2 249
Finance charges		-	35	-	198	198	198	-	-	-	-
Bulk purchases	2	-	22 993	-	46 296	46 296	46 296	41 743	61 312	65 113	68 955
Other Materials	8	-	18 562	-	-	-	-	-	-	-	-
Contractes services		-	10 399	-	9 100	9 100	9 100	-	8 100	8 602	9 110
Transfers and grants		-	3 429	-	12	12	12	-	-	-	-
Other expenditure	4,5	-	17 337	-	118 528	118 528	118 528	-	77 611	83 957	88 878
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	132 012	-	238 283	238 283	238 283	65 487	259 170	280 037	297 549
Surplus/(Deficit)											
Transfers recognised - capital	6	-	45 777	-	(0)	(0)	(0)	43 803	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	14 824	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	45 777	-	(0)	(0)	(0)	58 628	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	45 777	-	(0)	(0)	(0)	58 628	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	45 777	-	(0)	(0)	(0)	58 628	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	45 777	-	(0)	(0)	(0)	58 628	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Nala(FS185) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	12 761	-	1 204	1 204	1 204	-	-	-	-
Executive & Council			8 634		600	600	600				
Budget & Treasury Office			4 126								
Corporate Services					604	604	604				
<i>Community and Public Safety</i>		-	0	-	7 320	7 320	7 320	-	-	-	-
Community & Social Services					5 320	5 320	5 320				
Sport And Recreation											
Public Safety					2 000	2 000	2 000				
Housing			0								
Health											
<i>Economic and Environmental Services</i>		-	45 696	-	26 988	26 988	26 988	17 889	45 642	55 497	58 549
Planning and Development					1 853	1 853	1 853				
Road Transport			45 696		25 134	25 134	25 134	17 889	45 642	55 497	58 549
Environmental Protection											
<i>Trading Services</i>		-	-	-	26 254	26 254	26 254	9 497	-	-	-
Electricity					5 920	5 920	5 920				
Water					40	40	40				
Waste Water Management					15 147	15 147	15 147	2 822			
Waste Management					5 147	5 147	5 147	6 674			
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	58 457	-	61 766	61 766	61 766	27 385	45 642	55 497	58 549
Funded by:											
National Government			54 330		43 718	43 718	43 718	26 557	45 642	55 497	58 549
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	54 330	-	43 718	43 718	43 718	26 557	45 642	55 497	58 549
Public contributions and donations	5		4 126		18 048	18 048	18 048				
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	58 457	-	61 766	61 766	61 766	26 557	45 642	55 497	58 549

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Nala(FS185) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Naledi 31653 - Table A0 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash			21		3	3	3		6 075	9 369	10 119
Call investment deposits	1		670		2	2	2		2 135	2 209	2 386
Consumer debtors	1		44 762		83	83	83		83 351	83 350	90 018
Other debtors			50 707		30	30	30		29 937	29 937	32 332
Current portion of long-term receivables											
Inventory	2		2 516		3	3	3		2 516	2 516	2 717
Total current assets		-	98 677	-	121	121	121	-	124 014	127 381	137 572
Non current assets											
Long-term receivables			24		(0)	(0)	(0)		(1)	(1)	(1)
Investments			1 331								
Investment property											
Investment in Associate											
Property, plant and equipment	3		58 457		72	72	72		69 667	67 417	72 810
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	59 812	-	72	72	72	-	69 666	67 416	72 809
TOTAL ASSETS		-	158 489	-	193	193	193	-	193 680	194 797	210 381
LIABILITIES											
Current liabilities											
Bank overdraft	1		19 471		(81)	(81)	(81)		(84 881)	(88 710)	(95 807)
Borrowing	4		10 908		11	11	11		10 908	10 908	11 781
Consumer deposits			1 081		1	1	1		1 144	1 144	1 236
Trade and other payables	4		62 448		85	85	85		86 605	88 185	95 240
Provisions			927		1	1	1		927	927	1 001
Total current liabilities		-	94 836	-	17	17	17	-	14 703	12 454	13 451
Non current liabilities											
Borrowing			16 581		21	21	21		24 894	29 428	31 782
Provisions											
Total non current liabilities		-	16 581	-	21	21	21	-	24 894	29 428	31 782
TOTAL LIABILITIES		-	111 417	-	37	37	37	-	39 597	41 882	45 233
NET ASSETS	5	-	47 072	-	155	155	155	-	154 083	152 915	165 148
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			18 940		125	125	125		121 385	117 916	127 349
Reserves	4		28 132		30	30	30		32 698		
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	47 072	-	155	155	155	-	154 083	117 916	127 349

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Nala(FS185) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Rand(3163) - Table A7: Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	1			46 662	121 320	121 320	121 320	27 076	259 169	280 036	297 548
Government - operating				125 667	114 252	114 252	114 252	101 219	123 992	135 967	144 845
Government - capital	1								45 642	55 497	58 549
Interest											
Dividends											
Payments											
Suppliers and employees				(70 231)	(236 160)	(236 160)	(236 160)	(35 862)	(179 556)	(193 956)	(206 422)
Finance charges				(46 851)				(56 525)	(2 004)	(2 124)	(2 249)
Transfers and grants	1								(77 610)	(83 957)	(88 878)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	55 247	(588)	(588)	(588)	35 908	169 633	191 463	203 393
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors					2 700	2 700	2 700				
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets				(27 542)				(11 990)	(45 642)	(55 497)	(58 549)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(27 542)	2 700	2 700	2 700	(11 990)	(45 642)	(55 497)	(58 549)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing									(3 936)	(4 180)	(4 426)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 936)	(4 180)	(4 426)
NET INCREASE/(DECREASE) IN CASH HELD		-	-	27 705	2 112	2 112	2 112	23 918	120 055	131 786	140 418
Cash/cash equivalents at the year begin:	2			6 021				100	(9 773)	110 282	242 068
Cash/cash equivalents at the year end:	2			33 727	2 112	2 112	2 112	24 018	110 282	242 068	382 486

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Natia (3-163) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/20)										
Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	58 457	-	61 766	61 766	61 766	45 642	55 497	58 549
Infrastructure - Road Transport					25 966	25 966	25 966	45 642	55 497	58 549
Infrastructure - Electricity					7 600	7 600	7 600			
Infrastructure - Water					4 347	4 347	4 347			
Infrastructure - Sanitation					10 800	10 800	10 800			
Infrastructure - Other			45 696		3 332	3 332	3 332			
Infrastructure		-	45 696	-	52 046	52 046	52 046	45 642	55 497	58 549
Community			4 854		4 920	4 920	4 920			
Heritage assets										
Investment properties										
Other assets			7 906		4 801	4 801	4 801			
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4	-	-	-	25 966	25 966	25 966	45 642	55 497	58 549
Infrastructure - Road Transport		-	-	-	7 600	7 600	7 600	-	-	-
Infrastructure - Electricity		-	-	-	4 347	4 347	4 347	-	-	-
Infrastructure - Water		-	-	-	10 800	10 800	10 800	-	-	-
Infrastructure - Sanitation		-	-	-	3 332	3 332	3 332	-	-	-
Infrastructure - Other		-	45 696	-	52 046	52 046	52 046	45 642	55 497	58 549
Infrastructure		-	45 696	-	4 920	4 920	4 920	-	-	-
Community		-	4 854	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	7 906	-	4 801	4 801	4 801	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	58 457	-	61 766	61 766	61 766	45 642	55 497	58 549
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5				53 613	53 613	53 613	45 642	55 497	58 549
Infrastructure - Electricity					15 200	15 200	15 200			
Infrastructure - Water					4 387	4 387	4 387			
Infrastructure - Sanitation					23 647	23 647	23 647			
Infrastructure - Other			45 696		8 369	8 369	8 369			
Infrastructure		-	45 696	-	105 216	105 216	105 216	45 642	55 497	58 549
Community			4 854		10 439	10 439	10 439			
Heritage assets										
Investment properties										
Other assets			7 906		7 709	7 709	7 709			
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	58 457	-	123 364	123 364	123 364	45 642	55 497	58 549
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>	3		2 839		5 656	5 656	5 656	2 000	2 124	2 249
<u>Repairs and Maintenance by Asset Class</u>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	2 839	-	5 656	5 656	5 656	2 000	2 124	2 249
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure								39 117	27 003	28 578
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	39 117	27 003	28 578

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling		8	5	5	5	5	5	5	5	5
Piped water inside yard (but not in dwelling)		13	14	14	14	14	14	14	14	14
Using public tap (at least min.service level)	2		6	6	6	6	6	6	6	6
Other water supply (at least min.service level)	4	1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-total</i>		22	26	26	26	26	26	26	26	26
Using public tap (< min.service level)	3	1	1	1	1	1	1	1	1	1
Other water supply (< min.service level)	4	1	1	1	1	1	1	1	1	1
No water supply										
<i>Below Minimum Service Level sub-total</i>		3	3	3	3	3	3	3	3	3
Total number of households	5	25	28	28	28	28	28	28	28	28
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		8	8	8	8	8	8	8	8	8
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0
Chemical toilet										
Pit toilet (ventilated)		0	0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)		2	2	2	2	2	2	2	2	2
<i>Minimum Service Level and Above sub-total</i>		10	10	10	10	10	10	10	10	10
Bucket toilet		12	12	12	12	12	12	12	12	12
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	0	0
No toilet provisions		1	1	1	1	1	1	1	1	1
<i>Below Minimum Service Level sub-total</i>		13	13	13	13	13	13	13	13	13
Total number of households	5	23	23	23	23	23	23	23	23	23
Energy:										
Electricity (at least min.service level)		20	20	20	20	20	20	20	20	20
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		20	20	20	20	20	20	20	20	20
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)		3	3	3	3	3	3	3	3	3
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		3	3	3	3	3	3	3	3	3
Total number of households	5	23	23	23	23	23	23	23	23	23
Refuse:										
Removed at least once a week		16	20	20	20	20	20	20	20	20
<i>Minimum Service Level and Above sub-total</i>		16	20	20	20	20	20	20	20	20
Removed less frequently than once a week		0	0	0	0	0	0	0	0	0
Using communal refuse dump		0	0	0	0	0	0	0	0	0
Using own refuse dump		3	3	3	3	3	3	3	3	3
Other rubbish disposal										
No rubbish disposal		0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		4	4	4	4	4	4	4	4	4
Total number of households	5	19	24	24	24	24	24	24	24	24
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					114	114	114	114	121	128
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		451	6		1 593	1 593	1 593	1 593	1 692	1 792
Refuse (removed at least once a week)		20	20	20	20	20	20	20	20	20
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)					1 360	1 360	1 360	1 360	1 444	1 530
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		352	5		1 243	1 243	1 243	1 243	1 320	1 397
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		352	5	-	2 603	2 603	2 603	2 603	2 764	2 927
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water					114	114	114	114	121	128
Sanitation										
Electricity/other energy		451	6		1 593	1 593	1 593	1 593	1 692	1 792
Refuse		20	20	20	20	20	20	20	20	20
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	470	26	20	1 727	1 727	1 727	1 727	1 832	1 939

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Free State: Nala(FS185) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	33 727	2 112	2 112	2 112	24 018	110 282	242 068	382 486
Cash + investments at the yr end less applications - R'000	18(1)b	2	(504)	(29 190)	–	115	115	115	–	124 498	208 422	215 331
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	0.2	0.2	0.2	4.4	7.4	15.0	22.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	45 777	–	(0)	(0)	(0)	58 628	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(102.4%)	13.1%	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	101.1%	101.1%	101.1%	117%	105.7%	199.6%	188.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.6%	28.9%	29.5%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	(0.0%)	8.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	99900.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Free State: Nala(FS185) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]

Free State: Nala(FS185) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			47 728	95 493	(95 493)	113	113	113	–	113 174	(1)	9 063

Free State: Nala(FS185) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Water (3163) - Table 3A34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/20)										
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	45 696	-	52 046	52 046	52 046	45 642	55 497	58 549
Infrastructure - Road Transport		-	-	-	25 966	25 966	25 966	45 642	55 497	58 549
Roads, Pavements, Bridges and Storm Water					25 966	25 966	25 966	45 642	55 497	58 549
Infrastructure - Electricity		-	-	-	7 600	7 600	7 600	-	-	-
Electricity Reticulation					5 600	5 600	5 600			
Street Lighting					2 000	2 000	2 000			
Infrastructure - Water		-	-	-	4 347	4 347	4 347	-	-	-
Water Reservoirs and Reticulation					4 347	4 347	4 347			
Infrastructure - Sanitation		-	-	-	10 800	10 800	10 800	-	-	-
Sewerage Purification and Reticulation					10 800	10 800	10 800			
Infrastructure - Other		-	45 696	-	3 332	3 332	3 332	-	-	-
Waste Mangement					2 995	2 995	2 995			
Transportation	2				337	337	337			
Housing										
Gas										
Other	3		45 696							
Community		-	4 854	-	4 920	4 920	4 920	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities					4 320	4 320	4 320			
Security and Policing					600	600	600			
Buses	1									
Clinics										
Museums and Art Galleries										
Other			4 854							
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	7 906	-	4 801	4 801	4 801	-	-	-
General Vehicles										
Specialised Vehicles		-	-	-	2 000	2 000	2 000	-	-	-
Plant and Equipment					472	472	472			
Office Equipment					436	436	436			
Abattoirs										
Markets										
Civic Land and Buildings			7 906							
Other Land and Buildings										
Other			0		1 893	1 893	1 893			
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	58 457	-	61 766	61 766	61 766	45 642	55 497	58 549
Specialised Vehicles		-	-	-	2 000	2 000	2 000	-	-	-
Refuse					2 000	2 000	2 000			
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Nala(FS185) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2 3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7									
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Nala(FS185) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7									
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'